ABSTRACT OF THE DISCLOSURE

In a semiconductor device in which a source/drain and a wiring layer are connected to each other through an associated buried conductive layer, a separation width of the buried conductive layer on a upper portion of a gate electrode is made small in order to manufacture a highly reliable and fine MOS transistor. After a silicon oxide film has been formed on a first polycrystalline silicon film so as to be aligned with a width of a gate electrode, a second polycrystalline silicon film formed on the whole surface of a substrate is selectively etched away so as to be left only on both side faces of a pattern of the silicon oxide film. Thereafter, the first polycrystalline silicon film is separated with a width which is smaller than that of the gate electrode by a width of a pattern of the second polycrystalline silicon film. In such a way, the buried conductive layer including the first and second polycrystalline silicon films is formed.